

# Manual > Creation, Saving, Payment of Taxes & Filing of Form GSTR-3B Return

## How can I create, save, pay taxes and file Form GSTR-3B return?

Form GSTR-3B is a simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities. A normal taxpayer is required to file Form GSTR-3B returns for every tax period.

### Note:

- Taxpayer has to file Form GSTR-3B even if there is no business activity. (Nil Return).
- Amendment of Form GSTR-3B is not allowed.
- For the taxpayers who have opted to file Form GSTR-1 or GSTR-2B on monthly or quarterly frequency, the system generated GSTR-3B will be generated and will be available on their GSTR-3B dashboard page after Form GSTR-1 has been and/or Form GSTR-2B has been generated.

To create, save, pay taxes and file Form GSTR-3B return, perform the following steps:

1. [Login and Navigate to Form GSTR-3B – Monthly Return page](#)
2. [Enter Details in Section - 3.1 Tax on outward and reverse charge inward supplies](#)
3. [Enter Details in Section - 3.2 Inter-state supplies](#)
4. [Enter ITC Details in Section - 4. Eligible ITC](#)
5. [Enter Details in Section - 5. Exempt, nil and Non GST inward supplies](#)
6. [Enter Details in Section - 5.1 Interest and Late Fee](#)
7. [Preview Draft Form GSTR-3B](#)
8. [Enter Payment Details in Section - 6.1 Payment of Tax](#)
9. [Create Challan](#)
10. [File Form GSTR-3B](#)
11. [Download Filed Return](#)
12. [View Return Status](#)

## Login and Navigate to Form GSTR-3B – Monthly Return page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials.

### Note:

- The Returns Calendar for last 5 return periods status is displayed such as: Filed, Not Filed, To be Filed.
- To change your return filing preference, click the **Change** link, which will direct you to the Opt-in Quarterly page. To view the steps to change returns filing preference, click [here](#).

Home > Dashboard

Last logged in on **03/07/2019 14:19** Currently logged in from IP: **125.16.230.15**

Welcome **Rajesh Khurana** to GST Common Portal

Return filing preference (Oct-Dec 2020): Monthly **(Change)**

**Rajesh Khurana**  
01AAAACA1111A11A  
[View Profile](#)

**Returns Calendar (Last 5 return periods)**

GSTR-1 / IFF	Jun - 2020 Filed	July - 2020 Not Filed	Aug - 2020 Not Filed	Sep - 2020 Not Filed	Oct - 2020 To be Filed
GSTR-3B	Jun - 2020 Filed	Jul - 2020 Not Filed	Aug - 2020 Not Filed	Sep - 2020 Not Filed	Oct - 2020 To be Filed

You can navigate to your chosen page through navigation panel given below

[RETURNS DASHBOARD >](#)
[CREATE CHALLAN >](#)
[VIEW NOTICE\(S\) AND ORDER\(S\) >](#)

[ANNUAL RETURN >](#)

Else Go to >> [CONTINUE TO DASHBOARD >](#)

**Quick Links**

[Check Cash Balance](#)  
[Liability ledger](#)  
[Credit ledger](#)

2. Click the **Services > Returns > Returns Dashboard** option.

Dashboard **Services** GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Registration Ledgers **Returns** Payments User Services Refunds e-Way Bill System Track Application Status

**Returns Dashboard** View Filed Returns

Track Return Status Transition Forms

ITC Forms Annual Return

TDS and TCS credit received Tax liabilities and ITC comparison

Opt-in for Quarterly Return

3. The **File Returns** page is displayed. Select the **Financial Year**, **Quarter** (Quarter 1 - 4) & **Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.

**Note:** In case you are a Quarterly return filer, you are required to file Form GSTR-3B for the last month of the quarter. Form GSTR-3B tile will not be available, if you select M1 or M2 of quarter, in such a case.

Dashboard > Returns English

**File Returns**

GSTR-1, GSTR-3B and CMP-08 can now be filed through SMS.

Financial Year <sup>\*</sup> Quarter <sup>\*</sup> Period <sup>\*</sup>

2020-21 Quarter 4 (Jan - Mar) January

**SEARCH**

<sup>\*</sup> Indicates Mandatory Fields

3. The **File Returns** page is displayed. This page displays the due date of filing the returns, which the taxpayer is required to file using separate tiles. In the Form GSTR-3B tile, click the **PREPARE ONLINE** button.

The screenshot displays a web interface for GST returns. It features four main sections in a grid layout. The top row contains three sections: 'Details of outward supplies of goods or services GSTR1' with a status of 'Filed' and 'VIEW'/'DOWNLOAD' buttons; 'Auto Drafted details (For view only) GSTR2A' with 'VIEW'/'DOWNLOAD' buttons; and 'Auto - drafted ITC Statement for the month GSTR2B' with 'VIEW'/'DOWNLOAD' buttons. The bottom row contains a section for 'Monthly Return GSTR-3B' with a due date of '20/02/2021' and 'PREPARE ONLINE'/'PREPARE OFFLINE' buttons. The 'PREPARE ONLINE' button is highlighted with a red border.

4. A list of questions are displayed. You need to answer all the questions to show the relevant sections applicable to you. Click the **NEXT** button. Based on your answers, relevant tables of Form GSTR-3B will be visible. You may go back to previous screen by clicking on **BACK** button.

**Note:** In case of auto-population from Form GSTR-1 or Form GSTR-2B, only the first question will be displayed in the questionnaire page.

#### To file Nil return:

Nil return can be filed by you if you have not made any outward supply (commonly known as sale) and have NOT received (commonly known as purchase) any goods/ services and do not have any tax liability.

1. Select **Yes** for option A. Click the **NEXT** button.

2. [Preview Draft GSTR-3B](#)

3. [File GSTR-3B](#)

4. [Download Filed Return](#)

Please answer the following questions to enable us to show relevant sections

• Indicates Mandatory Fields

A. Do you want to file Nil return? \*

**Nil Form GSTR-3B for a tax period can be filed, if you:**

- Have NOT made any Outward supplies and
- Have NOT received any inward supplies and
- Do NOT have any liability for the particular tax period.

☐ Yes ☒ NO

B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1) \*

☒ Yes ☐ NO

C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2) \*

☒ Yes ☐ NO

D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4) \*

☒ Yes ☐ NO

E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5) \*

☒ Yes ☐ NO

F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1) \*

☒ Yes ☐ NO

G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6) \*

☐ Yes ☒ NO

BACK

NEXT

### Help

Based on your answers, relevant tables of GSTR-3B will be visible on the next page. You may go back to previous screen by clicking on Back button.

5. The Advisory page is displayed. This page displays the details of table 3 and 4 auto-populated from Form GSTR-1 in Form GSTR-3B. Click the **CLOSE** button.

### System generated summary for GSTR-3B:

GSTR-3B Table	Source Form	Form status	Summary status	Advisory
3.1(a, b, c, e), 3.2 Liability	GSTR-1	Filed	Yes	System has generated summary of Table 3.1 (a, b, c, e) and Table 3.2 of FORM GSTR-3B based on your GSTR-1 filed by you for the current return period. System has generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B based on your GSTR-2B generated for the current return period. To view the system generated details, you may click on System generated PDF button available in the GSTR-3B dashboard page. You may continue to save or file your FORM GSTR-3B.
3.1(d) Reverse Charge	GSTR-2B	Generated	Yes	
4A(1, 3, 4, 5), 4B(2) Input Tax Credit	GSTR-2B	Generated	Yes	

CLOSE

6. The **Form GSTR-3B – Monthly Return** page is displayed. Click the **SYSTEM GENERATED GSTR-3B** button to download and view system-computed details from Forms GSTR-1 & GSTR-2B (monthly or quarterly) in Form GSTR-3B.

**Note:** Based on the selection made in previous page, applicable tiles will be visible to you for providing the details.



## GSTR-3B - Monthly Return

Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK

Legal Name - Adaequare New Info  
Pvt Ltd

Status - Not Filed

FY - 2020-21

Return Period - January

Due Date - 20/02/2021

## Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

Last Save request has been processed successfully.

Click [here](#) for system generated summary status for GSTR-3B.[Help Manual](#)

## 3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

## 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

## 4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

## 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹0.00	₹0.00

## 5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹600.00
State/UT Tax	CESS
₹600.00	₹0.00

## Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

## Note:

- You can click the **SYSTEM GENERATED GSTR-3B** to view system-computed details from Forms GSTR-1 & GSTR-2B in Form GSTR-3B.
- The values that are auto-populated in System Generated GSTR-3B is for the assistance of taxpayers. However, taxpayers have to ensure the correctness of the values being reported and filed in GSTR-3B in all respects.

Consequently, the auto-populated values can be edited by the taxpayers, if required. However, the taxpayers can continue their filing with the edited values, and system will not restrict the same.

System Generated FORM GSTR-3B  
For Information and Guidance Purposes Only

### Form GSTR-3B System generated summary

[This summary has been generated on the basis of your FORM GSTR-1 and GSTR-2B (auto-drafted ITC statement). These values auto-populated below may be used to fill in relevant tables in FORM GSTR-3B. This summary is generated for information and guidance purposes only. Please enter correct values, after due verification.]

Financial year	2020-21
Tax period	January

1	GSTIN	29ABACD1191FAZK
2	(a) Legal name of the registered person	Adaequare New Info Pvt Ltd
	(b) Trade name, if any	GSTN
	(c) GSTR-1 filing date	15/02/2021
	(d) GSTR-2B generation date	14/02/2021
	(e) GSTR-3B Summary Generation date	15/02/2021

#### Section I: Auto-populated details of Table 3.1, 3.2 and 4 of FORM GSTR-3B Taxpayers may use this data to file their FORM GSTR-3B

(Amount in ₹ for all tables)

##### A. Table 3.1 of FORM GSTR-3B : Details of Outward supplies and inward supplies liable to reverse charge

Nature of supplies	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">(a) Outward taxable supplies (other than zero rated, nil rated and exempted)</a>	13,40,100.00	1,38,734.00	5,372.50	5,372.50	0.00
<a href="#">(b) Outward taxable supplies (zero rated)</a>	3,20,300.00	49,040.00			0.00
<a href="#">(c) Other outward supplies (Nil rated, exempted)</a>	2,78,900.00				
<a href="#">(d) Inward supplies (liable to reverse charge)</a>	0.00	0.00	0.00	0.00	0.00
<a href="#">(e) Non-GST outward supplies</a>	34,900.00				

##### B. Table 3.2 of FORM GSTR-3B : Of the supplies shown in 3.1(a) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
<a href="#">Supplies made to Unregistered persons</a>	Andhra Pradesh	3,80,900.00	25,820.00
	Haryana	3,05,000.00	54,900.00
	Delhi	3,26,000.00	39,120.00
<a href="#">Supplies made to Composition taxable persons</a>	Kerala	87,000.00	4,350.00
<a href="#">Supplies made to UIN holders</a>	Sikkim	46,700.00	5,604.00

##### C. Table 4 of FORM GSTR-3B : Eligible ITC

Details	Integrated tax	Central Tax	State/UT Tax	Cess
(A) ITC Available (whether in full or part)				
(1) <a href="#">Import of goods</a>	0.00			0.00
(2) <a href="#">Import of services</a>				
(3) <a href="#">Inward supplies liable to reverse</a>	0.00	0.00	0.00	0.00

<a href="#">charge (other than 1 &amp; 2 above)</a>				
(4) <a href="#">Inward supplies from ISD</a>	0.00	0.00	0.00	0.00

[1]

System Generated FORM GSTR-3B  
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Details	Integrated tax	Central Tax	State/UT Tax	Cess
(5) <a href="#">All other ITC</a>	57,090.00	0.00	0.00	0.00
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) <a href="#">Others</a>	0.00	0.00	0.00	0.00
(C) Net ITC Available (A)-(B)	57,090.00	0.00	0.00	0.00
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) <a href="#">Others</a>				

**Section II : Detailed breakup of values in Table 3.1 and 3.2 of FORM GSTR-3B**

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values filed by them in their FORM GSTR-1 or reflected in FORM GSTR-2B

A. Break up of Table 3.1 (a) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
4A Taxable outward supplies made to registered persons (other than zero rated supplies)	2,44,700.00	18,894.00	3,285.00	3,285.00	0.00
4B Outward supplies made to registered persons attracting tax on reverse charge	0.00				
4C Taxable outward supplies made through e-commerce operator attracting TCS	0.00	0.00	0.00	0.00	0.00
5A Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	9,22,400.00	1,08,590.00			0.00
5B Taxable outward inter-state supplies made through e-commerce operator attracting TCS (where invoice value is more than Rs. 2.5 lakhs)	0.00	0.00			0.00
6C Deemed exports	0.00	0.00	0.00	0.00	0.00
7A_1 Taxable outward intra-state supplies made to un-registered persons	83,500.00		2,087.50	2,087.50	0.00
7B_1 Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	76,000.00	9,120.00			0.00
9A Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
9B Credit/Debit Notes pertaining to invoices declared in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
9C Amendments to Credit/Debit Notes pertaining to invoices	0.00	0.00	0.00	0.00	0.00

	declared in Tables-4, 5 and 6C					
10A	Amendment to taxable outward intra-state supplies made to unregistered persons declared in Table-7 in previous tax periods	0.00		0.00	0.00	0.00

[2]

System Generated FORM GSTR-3B  
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Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
10B	Amendment to taxable outward inter-state supplies made to unregistered persons declared in Table-7 in previous tax periods	0.00	0.00			0.00
11_I_A1	Advance amount received in the tax period - Intra-state	0.00		0.00	0.00	0.00
11_I_A2	Advance amount received in the tax period - Inter-state	20,000.00	3,600.00			0.00
11_I_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state	0.00		0.00	0.00	0.00
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	-6,500.00	-1,170.00			0.00
11_II	Amendments to information regarding advances in previous tax periods	0.00	-300.00	0.00	0.00	0.00
Total		13,40,100.00	1,38,734.00	5,372.50	5,372.50	0.00

## B. Break up of Table 3.1 (b) of GSTR-3B

[\[TOPI\]](#)

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
6A	Exports	3,20,300.00	49,040.00			0.00
6B	Supplies made to SEZ unit or SEZ developer	0.00	0.00			0.00
9A	Amendments made to invoices declared in previous tax periods in Table-6A, 6B	0.00	0.00			0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	0.00	0.00			0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	0.00	0.00			0.00
Total		3,20,300.00	49,040.00			0.00

## C. Break up of Table 3.1 (c) of GSTR-3B

[\[TOPI\]](#)

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Nil rated and exempted supplies (columns 2 and 3)	2,78,900.00				

## D. Break up of Table 3.1 (d) of GSTR-3B

[\[TOPI\]](#)

Table in GSTR-2B		Total taxable	Integrated tax	Central Tax	State/UT Tax	Cess
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		value				
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge	0.00	0.00	0.00	0.00	0.00
4_Part A_III	ITC not available - Inward Supplies liable for reverse charge	0.00	0.00	0.00	0.00	0.00

## E. Break up of Table 3.1 (e) of GSTR-3B

[\[TOP\]](#)

[3]

System Generated FORM GSTR-3B  
For Information and Guidance Purposes Only

	Table in GSTR-1	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Non-GST outward supplies (column 4)	34,900.00				

## F. Break up of Table 3.2 (Supplies made to Unregistered persons)

[\[TOP\]](#)

	Table in GSTR-1	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	Delhi	3,26,000.00	39,120.00
		Haryana	3,05,000.00	54,900.00
		Andhra Pradesh	2,91,400.00	14,570.00
7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	Andhra Pradesh	76,000.00	9,120.00
9A	Amendments made to invoices declared in previous tax periods in Table-5A		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-5A		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B		0.00	0.00
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods		0.00	0.00
11_I_A2	Advance amount received in the tax period - Inter-state	Andhra Pradesh	20,000.00	3,600.00
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	Andhra Pradesh	-6,500.00	-1,170.00
11_II	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies	Andhra Pradesh	0.00	-300.00

## G. Break up of Table 3.2 (Supplies made to Composition taxable persons)

[\[TOP\]](#)

	Table in GSTR-1	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	Kerala	87,000.00	4,350.00



4C	Taxable outward supplies made through e-commerce operator attracting TCS		0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-4A, 4C		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices		0.00	0.00

[4]

**System Generated FORM GSTR-3B**  
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Table in GSTR-1	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
declared in Table-9B			

**H. Break up of Table 3.2 (Supplies made to UIN holders)**[\[TOP\]](#)

Table in GSTR-1	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	46,700.00	5,604.00
4C	Taxable outward supplies made through e-commerce operator attracting TCS	0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-4A, 4C	0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C	0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	0.00	0.00

**Section III : Detailed breakup of values in Table 4 of FORM GSTR-3B**

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values reflected in their FORM GSTR-2B

**A. Break up of Table 4A(1) (ITC Available - Import of goods)**[\[TOP\]](#)

Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_IV ITC Available - Import of Goods	0.00			0.00

**B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 & 2 above))**[\[TOP\]](#)

Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_III ITC Available - Inward Supplies liable for reverse charge	0.00	0.00	0.00	0.00

**C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD)**[\[TOP\]](#)

Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_II ITC Available - Inward Supplies from ISD	0.00	0.00	0.00	0.00

**D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge)**[\[TOP\]](#)

Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_I ITC Available - All other ITC - Supplies from registered persons other than reverse charge	57,090.00	0.00	0.00	0.00

## E. Break up of Table 4B(2) (ITC Reversed - Others )

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central Tax	State/UT Tax	Cess
3_Part B_I	ITC Available - Others	0.00	0.00	0.00	0.00
4_Part B_I	ITC not available - Others	0.00	0.00	0.00	0.00
3_Part A	ITC reversal due to net negative values in 3_Part A_I,II,III,IV (A,B,C and D above)	0.00	0.00	0.00	0.00

[5]

System Generated FORM GSTR-3B  
For Information and Guidance Purposes Only

## Instructions:

- Terms Used :
  - ITC – Input Tax Credit
  - SEZ – Special Economic Zone
  - ISD – Input Service Distributor
- System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
  - Details of outward supplies as filed by you in FORM GSTR-1 for the period,
  - Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period
- The summary is generated in the following manner:

GSTR-3B table	GSTR-2B table	Reference
3.1(a, b, c, e) and 3.2 Details of Outward supplies	NA	This is auto-populated from FORM GSTR-1. Positive values shall be reported in respective tables. Negative values, if any, shall not be considered in the table and system will provide the value as zero.  Negative values may arise in these tables due to credit notes and downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.
3.1(d) Inward supplies liable to reverse charge	Table 3 Part A Section III Table 4 Part A Section III	This is auto-populated from FORM GSTR-2B. Positive values shall be reported in respective table. Negative values, if any, shall not be considered in the table and system will provide the value as zero.  Negative values may arise in this table due to downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.
4A (1, 3, 4, 5) ITC Available	Table 3 Part A Section I, II, III, IV	This is auto-populated from FORM GSTR-2B. Positive ITC values shall be reported in respective tables. Negative values, if any, shall not be reported and value shall be reported as zero.  However, such negative values shall be considered as ITC reversal and would be reported in table 4B(2). Detail break-up in Section III above may be referred in this respect.
4B(2) ITC reversed – (2) Others	Table 3 Part B Section I Table 4 Part B Section I	This is auto-populated from FORM GSTR-2B. This covers the following: <ol style="list-style-type: none"> <li>Positive values of all credit notes, on which ITC is available. If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</li> <li>Positive values of all credit notes, on which ITC is not available.</li> <li>In case there are net negative values in ITC available table 4A(1,3,4,5), then such negative values shall be considered in this table.</li> </ol> Detail break-up in Section III above may be referred in this respect.

- If you have issued invoice and credit note in same month, then both shall be reported separately.
- In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not Filed'.

6. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not Generated'.
7. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
8. Table 5 and 5.1 of FORM GSTR-3B is not part of this PDF.

**Note:** If you have opted to file both GSTR-1 and GSTR-3B at quarterly frequency and has filed GSTR-1 and opted to/ out to file IFF for first two months of the quarter, the details in PDF are generated on month-wise basis.

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**Form GSTR-3B**  
**System generated summary**

[This summary has been generated on the basis of your FORM GSTR-1(quarterly) and GSTR-2B(quarterly). These values auto-populated below may be used to fill in relevant tables in FORM GSTR-3B. This summary is generated for information and guidance purposes only. Please enter correct values, after due verification.]

<b>Financial year</b>	2020-21
<b>Tax period</b>	Oct-Dec

1	GSTIN	33AAAAC0821A2ZT
2	(a) Legal name of the registered person	CHAUDHRY ENTERPRISES
	(b) Trade name, if any	GSTN
	(c) GSTR-1 filing date	29/01/2021
	(d) GSTR-2B generation date	
	(e) GSTR-3B Summary Generation date	29/01/2021

**Section I: Auto-populated details of Table 3.1, 3.2 and 4 of FORM GSTR-3B**  
Taxpayers may use this data to file their FORM GSTR-3B

(Amount in ₹ for all tables)

**A. Table 3.1 of FORM GSTR-3B : Details of Outward supplies and inward supplies liable to reverse charge**

Nature of supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	2,33,80,630.00	10,91,247.60	356.85	356.85	20,79,580.00
(b) Outward taxable supplies (zero rated)	6,90,020.00	31,051.00			82,020.00
(c) Other outward supplies (Nil rated, exempted)	1,200.00				
(d) Inward supplies (liable to reverse charge)	Not Generated	Not Generated	Not Generated	Not Generated	Not Generated
(e) Non-GST outward supplies	2,000.00				

**B. Table 3.2 of FORM GSTR-3B : Of the supplies shown in 3.1(a) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders**

Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
Supplies made to Unregistered persons	Arunachal Pradesh	10,000.00	500.00
	Bihar	10,010.00	1,201.20
	Chandigarh	10,000.00	500.00
	Delhi	1,000.00	50.00
	Haryana	5,000.00	250.00
	Himachal Pradesh	0.00	0.00
	Jharkhand	1,010.00	50.50
	Ladakh	5,010.00	513.70
	Meghalaya	0.00	0.00
	Nagaland	0.00	0.00
	Odisha	1,000.00	50.00
	Punjab	11,010.00	550.50
	Rajasthan	10,010.00	1,201.20
	Sikkim	10,000.00	500.00
Supplies made to Composition taxable persons	Delhi	7,96,040.00	39,802.00
Supplies made to UIN holders	Rajasthan	3,98,040.00	19,902.00

**C. Table 4 of FORM GSTR-3B : Eligible ITC**

Details	Integrated tax	Central tax	State/UT tax	Cess
(A) ITC Available (whether in full or part)				

[1]

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Details	Integrated tax	Central tax	State/UT tax	Cess
(1) Import of goods	Not Generated			Not Generated
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	Not Generated	Not Generated	Not Generated	Not Generated
(4) Inward supplies from ISD	Not Generated	Not Generated	Not Generated	Not Generated
(5) All other ITC	Not Generated	Not Generated	Not Generated	Not Generated
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others	Not Generated	Not Generated	Not Generated	Not Generated
(C) Net ITC Available (A)-(B)				



(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

## Section II : Detailed breakup of values in Table 3.1 and 3.2 of FORM GSTR-3B

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values filed by them in their FORM GSTR-1, IFF or reflected in FORM GSTR-2B

A. Break up of Table 3.1 (a) of GSTR-3B							[TOP]
Table in GSTR-1/IFF	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess	
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	IFF - October	0.00	0.00	0.00	0.00	0.00
		IFF - November	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	53,00,000.00	2,65,000.00	0.00	0.00	5,30,000.00
4B	Outward supplies made to registered persons attracting tax on reverse charge	IFF - October	0.00				
		IFF - November	0.00				
		GSTR-1 Quarterly	5,30,500.00				
4C	Taxable outward supplies made through e-commerce operator attracting TCS	IFF - October	0.00	0.00	0.00	0.00	0.00
		IFF - November	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1 Quarterly	50,000.00	2,500.00			250.00
5B	Taxable outward inter-state supplies made through e-commerce operator attracting TCS (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1 Quarterly	0.00	0.00			0.00
6C	Deemed exports	IFF - October	0.00	0.00	0.00	0.00	0.00
		IFF - November	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	50,000.00	2,500.00	0.00	0.00	5,000.00
7A_1	Taxable outward intra-state supplies made to un-registered persons	GSTR-1 Quarterly	2,000.00		41.25	41.25	100.00
7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1 Quarterly	3,000.00	132.50			150.00
9A	Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	IFF - October	0.00	0.00	0.00	0.00	0.00
		IFF - November	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	57,71,810.00	2,63,755.40	0.00	0.00	4,77,260.00
9B	Credit/Debit Notes pertaining to invoices declared in Tables-4, 5 and 6C	IFF - October	0.00	0.00	0.00	0.00	0.00
		IFF - November	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	58,84,500.00	2,94,225.00	0.00	0.00	5,88,450.00
9C	Amendments to Credit/Debit Notes						

[2]

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Table in GSTR-1/IFF	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess	
pertaining to invoices declared in Tables-4, 5 and 6C	IFF - October	0.00	0.00	0.00	0.00	0.00	0.00
	IFF - November	0.00	0.00	0.00	0.00	0.00	0.00
	GSTR-1 Quarterly	57,77,800.00	2,62,653.50	0.00	0.00	0.00	4,77,670.00
10A	Amendment to taxable outward intra-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1 Quarterly	3,010.00		215.60	215.60	100.00
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1 Quarterly	3,010.00	431.20			100.00
11_A1	Advance amount received in the tax period - Intra-state	GSTR-1 Quarterly	5,000.00		125.00	125.00	500.00
11_A2	Advance amount received in the tax period - Inter-state	GSTR-1 Quarterly	6,000.00	300.00			600.00
11_J_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state	GSTR-1 Quarterly	-1,000.00		-25.00	-25.00	-100.00
11_J_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1 Quarterly	-2,000.00	-100.00			-200.00
11_J_I	Amendments to information regarding advances in previous tax periods	GSTR-1 Quarterly	-3,000.00	-150.00	0.00	0.00	-300.00
Total		2,33,80,630.00	10,91,247.60	356.85	356.85		20,79,580.00

B. Break up of Table 3.1 (b) of GSTR-3B							[TOP]
Table in GSTR-1/IFF	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess	
6A	Exports	GSTR-1 Quarterly	30,000.00	1,250.00			19,000.00
6B	Supplies made to SEZ unit or SEZ developer	IFF - October	0.00	0.00			0.00
		IFF - November	0.00	0.00			0.00
		GSTR-1 Quarterly	3,30,000.00	15,000.00			33,000.00
9A	Amendments made to invoices declared in previous tax periods in Table-6A,6B	IFF - October	0.00	0.00			0.00
		IFF - November	0.00	0.00			0.00
		GSTR-1 Quarterly	20.00	-199.50			20.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	IFF - October	0.00	0.00			0.00
		IFF - November	0.00	0.00			0.00
		GSTR-1 Quarterly	3,38,000.00	14,900.00			30,800.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	IFF - October	0.00	0.00			0.00
		IFF - November	0.00	0.00			0.00
		GSTR-1 Quarterly	-8,000.00	100.50			-800.00
Total		6,90,020.00	31,051.00				82,020.00

C. Break up of Table 3.1 (c) of GSTR-3B							[TOP]
Table in GSTR-1/IFF	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess	

8	Nil rated and exempted supplies (columns 2 and 3)	GSTR-1 Quarterly	1,200.00				
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## D. Break up of Table 3.1 (d) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-2B	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_III ITC Available - Inward Supplies liable for						

[3]

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Table in GSTR-2B	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
reverse charge						
4_Part A_III ITC not available - Inward Supplies liable for reverse charge						
Total						

## E. Break up of Table 3.1 (e) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/IFF	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
8 Non-GST outward supplies (column 4)	GSTR-1 Quarterly	2,000.00				

## F. Break up of Table 3.2 (Supplies made to Unregistered persons)

[\[TOP\]](#)

Table in GSTR-1/IFF	Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5A Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1 Quarterly	Arunachal Pradesh	10,000.00	500.00
		Bihar	10,000.00	500.00
		Chandigarh	10,000.00	500.00
		Rajasthan	10,000.00	500.00
		Sikkim	10,000.00	500.00
7B_1 Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1 Quarterly	Ladakh	2,000.00	82.50
		Odisha	1,000.00	50.00
9A Amendments made to invoices declared in previous tax periods in Table-5A	GSTR-1 Quarterly	Bihar	10.00	701.20
		Rajasthan	10.00	701.20
9B Credit/Debit Notes pertaining to invoices declared in Table-5A	GSTR-1 Quarterly	Himachal Pradesh	-1,000.00	-50.00
		Punjab	5,000.00	250.00
9C Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B	GSTR-1 Quarterly	Punjab	6,010.00	300.50
10B Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1 Quarterly	Ladakh	3,010.00	431.20
11_A2 Advance amount received in the tax period - Inter-state	GSTR-1 Quarterly	Delhi	1,000.00	50.00
		Harvana	5,000.00	250.00
11_I_B2 Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1 Quarterly	Meghalaya	-1,000.00	-50.00
		Nagaland	-1,000.00	-50.00
11_I Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies	GSTR-1 Quarterly	Jharkhand	1,010.00	50.50
		Meghalaya	-4,010.00	-200.50

## G. Break up of Table 3.2 (Supplies made to Composition taxable persons)

[\[TOP\]](#)

Table in GSTR-1/IFF	Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A Taxable outward supplies made to registered persons (other than zero rated supplies)	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Delhi	2,00,000.00	10,000.00
4C Taxable outward supplies made through e-commerce operator attracting TCS	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly		0.00	0.00
9A Amendments made to invoices declared in previous tax periods in Table-4A,4C	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Delhi	1,98,020.00	9,901.00
9B Credit/Debit Notes pertaining				

[4]

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Table in GSTR-1/IFF	Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
to invoices declared in Table-4A,4C	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Delhi	2,00,000.00	10,000.00
9C Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Delhi	1,98,020.00	9,901.00

## H. Break up of Table 3.2 (Supplies made to UIN holders)

[\[TOP\]](#)

Table in GSTR-1/IFF	Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A Taxable outward supplies made to registered persons (other than zero rated supplies)	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Rajasthan	1,00,000.00	5,000.00
4C Taxable outward supplies made through e-commerce operator attracting TCS	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly		0.00	0.00
9A Amendments made to invoices declared in previous tax periods in Table-4A,4C	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Rajasthan	99,020.00	4,951.00
9B Credit/Debit Notes pertaining to invoices declared in Table-4A,4C	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Rajasthan	1,00,000.00	5,000.00
9C Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	IFF - October		0.00	0.00
	IFF - November		0.00	0.00
	GSTR-1 Quarterly	Rajasthan	99,020.00	4,951.00

## Section III - Detailed breakup of values in Table 4 of FORM GSTR-3B

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values reflected in their FORM GSTR-2B

## A. Break up of Table 4A(1) (ITC Available - Import of goods)

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_IV	ITC Available - Import of Goods					
	Total Positive					
	Total Negative					

## B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 &amp; 2 above))

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge					
	Total Positive					
	Total Negative					

## C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD)

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_II	ITC Available - Inward Supplies from ISD					
	Total Positive					
	Total Negative					

## D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge)

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_J	ITC Available - All other ITC - Supplies					

[5]

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	Total Positive					
	Total Negative					

## B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 &amp; 2 above))

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge					
	Total Positive					
	Total Negative					

## C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD)

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_II	ITC Available - Inward Supplies from ISD					
	Total Positive					
	Total Negative					

## D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge)

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_J	ITC Available - All other ITC - Supplies					

[5]

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Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
	from registered persons other than reverse charge					
	Total Positive					
	Total Negative					

## E. Break up of Table 4B(2) (ITC Reversed - Others)

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part B_J	ITC Available - Others					
4_Part B_J	ITC not available - Others					
3_Part A	ITC reversal due to net negative values in 3_Part A_II,III,IV (A,B,C and D above).					
	Total Positive					
	Total Negative					

## Instructions:

- Terms Used :
  - ITC - Input Tax Credit
  - SEZ - Special Economic Zone
  - ISD - Input Service Distributor
  - Net Value - Summation of all values in a quarter
  - IFF - Invoice Furnishing Facility
- System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
  - Details of outward supplies as filed by you in FORM GSTR-1 for the period,
  - Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period

3. The summary is generated in the following manner:

GSTR-3B table	GSTR-2B table	Reference
3.1(a, b, c, e) and 3.2 Details of Outward supplies	NA	This is auto-populated from FORM GSTR-1. Net positive values shall be reported in respective tables. Net negative values, if any, shall not be considered in the table and system will provide the value as zero.  Detail break-up in Section II above may be referred in this respect.

3.1(d) Inward supplies liable to reverse charge	Table 3 Part A Section III Table 4 Part A Section III	This is auto-populated from FORM GSTR-2B. Net positive values shall be reported in respective table. Net negative values, if any, shall not be considered in the table and system will provide the value as zero.  Detail break-up in Section II above may be referred in this respect.
4A (1, 3, 4, 5) ITC Available	Table 3 Part A Section I, II, III, IV	This is auto-populated from FORM GSTR-2B. Positive ITC values shall be reported in respective tables. Negative values shall be considered as ITC reversal and would be reported in table 4B(2).  Detail break-up in Section III above may be referred in this respect.
4B(2) ITC reversed - (2) Others	Table 3 Part B Section I Table 4 Part B Section I	This is auto-populated from FORM GSTR-2B. This covers the following:  a. Positive values of all credit notes, on which ITC is available. If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance. b. Positive values of all credit notes, on which ITC is not available. c. In case there are negative values in ITC available table 4A(1,3,4,5), then such negative values shall be reversed and considered in this table.  Detail break-up in Section III above may be referred in this respect.

4. If you have issued invoice and credit note in same month, then both shall be reported separately.

[6]

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5. In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not filed'.  
6. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not generated'.  
7. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.  
8. Table 5 and 5.1 of FORM GSTR-3B is not part of this PDF.

There will be several tiles representing Tables to enter relevant details. Click on the tile names to provide requisite details, for the relevant tax period:

7. [3.1 Tax on outward and reverse charge inward supplies](#): To provide summary details of outward supplies and inward supplies liable to reverse charge and tax liability thereon.
8. [3.2 Inter-state supplies](#): To provide details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders and tax thereon.
9. [4. Eligible ITC](#): To provide summary details of Eligible ITC claimed, ITC Reversals and Ineligible ITC.
10. [5. Exempt, nil and Non GST inward supplies](#): To provide summary details of exempt, nil and Non GST inward supplies.
11. [5.1 Interest and Late Fee](#): To provide summary details of Interest and Late fee payable.
12. [6. Payment of Tax](#): To provide details of payment of taxes, interest and late fee.

## Enter Details in Section - 3.1 Tax on outward and reverse charge inward supplies

To provide details of outward supplies and inward supplies liable to reverse charge, perform the following steps:

- 7.1. In Table 3.1(a,b,c,e) the details are auto-drafted from Form GSTR-1 in Form GSTR-3B. Whereas in table 3.1(d) the details are auto-drafted from Form GSTR-2B. Click the **3.1 Tax on outward and reverse charge inward supplies** tile to view the auto-drafted details. You can also add/ modify the details in Table 3.1(a,b,c,d,e) if required.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50	₹11,45,600.00	₹1,29,794.00	₹57,090.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹5,372.50	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax
₹0.00	₹0.00	₹0.00	₹600.00
		State/UT Tax	CESS
		₹600.00	₹0.00

7.2. Click the **OK** button.

**Please confirm to below guidelines for refund of IGST paid on export of goods:**

- a. IGST amount, to be paid on export of goods/services outside India or to SEZ, are filled under table 3.1 (b) and not under table 3.1(a) or 3.1(c)
- b. IGST amount filled in table 3.1(b) of GSTR 3B is either equal to, or greater than the total IGST shown to have been paid under Table 6A (exports), and Table 6B(SEZ) of GSTR 1

**NONE of the export invoices shall be processed for transmission to ICEGATE if correct IGST amount is not mentioned and paid through table 3.1(b) of GSTR 3B**

**OK**

7.3. Click the **CONFIRM** button.

## 3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Help ?

Table 3.1(a), (b), (c) and (e) are auto-drafted based on values provided in GSTR-1. Whereas Table 3.1(d) is auto-drafted based on GSTR-2B.

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	13,40,100.00	1,38,734.00	5,372.50	5,372.50	0.00
(b) Outward taxable supplies (zero rated )	3,20,300.00	49,040.00			0.00
(c) Other outward supplies (Nil rated, exempted)	2,78,900.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	34,900.00				

CANCEL

CONFIRM

**Note:** In case you have made any variance to the auto-drafted details from Forms GSTR-1 & GSTR-2B in below tables of Form GSTR-3B:

- 3.1 (a,b,c,e) – only downward
- 3.1 (d) – only downward
- 3.2 – downward
- Table 4A – upward (more than 5%)
- Table 4B – Downward (more than 0%)

Then the field(s) edited will be highlighted in red color and warning message is displayed. You can check for the System Computed amount and amount entered by you by hovering over the box.

7.4. You will be directed to the Form GSTR-3B landing page and the **3.1 Tax on outward and reverse charge inward supplies** tile in Form GSTR-3B will reflect the added data in a summary form. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50	₹11,45,600.00	₹1,29,794.00	₹57,090.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹5,372.50	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax
₹0.00	₹0.00	₹0.00	₹600.00
		State/UT Tax	CESS
		₹600.00	₹0.00

## Enter Details in Section - 3.2 Inter-state supplies

To provide details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders and taxes thereon, perform the following steps:

8.1. In Table 3.2 Inter-State supplies the details are auto-drafted from Form GSTR-1. You can add/ modify the auto-drafted details if required. In case the edited details are in downward variance, then such fields will be highlighted in red color. Click the **3.2 Inter-State supplies** tile to add/ modify the auto-drafted details.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50	₹11,45,600.00	₹1,29,794.00	₹57,090.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹5,372.50	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax
₹0.00	₹0.00	₹0.00	₹600.00
		State/UT Tax	CESS
		₹600.00	₹0.00

### Supplies made to Unregistered Persons

8.2. In the section Supplies made to Unregistered Persons, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.

8.3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.



8.4. In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.

8.5. Click the **ADD** button to provide details of such supplies for another State. Delete the row if nothing is to be reported after clicking **ADD** button.

**Note:** Select the checkbox and click the **REMOVE** button to remove the data added. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here.

**3.2 Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and UIN holders**
Help ?

**Supplies made to Unregistered Persons** -

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	37 - Andhra Pradesh	3,80,900.00	25,820.00
<input type="checkbox"/>	06 - Haryana	3,05,000.00	54,900.00
<input type="checkbox"/>	07 - Delhi	3,26,000.00	39,120.00

ADD
REMOVE

**Supplies made to Composition Taxable Persons** +

**Supplies made to UIN holders** +

CANCEL
CONFIRM

### Supplies made to Composition Taxable Persons

8.2. In the section Supplies made to Composition Taxable Persons, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.

8.3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.

8.4. In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.

8.5. Click the **ADD** button to provide details of such supplies for another State.

**Note:** Select the checkbox and click the **REMOVE** button if you want to remove the data added. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here. The information regarding supplies to composition taxable persons has to be based on the information available with the taxpayer.



**3.2 Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and UIN holders**
Help ?

Supplies made to Unregistered Persons +

Supplies made to Composition Taxable Persons -

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	32 - Kerala	87,000.00	4,350.00

ADD
REMOVE

Supplies made to UIN holders +

CANCEL
CONFIRM

### Supplies made to UIN holders

8.2. In the section Supplies made to UIN holders, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.

8.3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.

8.4. In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.

8.5. Click the **ADD** button to provide details of such supplies for another state.

**Note:** Select the checkbox and click the **REMOVE** button to remove the data added. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here. The information regarding supplies to UIN holders has to be based on the information available with the taxpayer.

**3.2 Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and UIN holders**
Help ?

Supplies made to Unregistered Persons +

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders -

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	11 - Sikkim	46,700.00	5,604.00

ADD
REMOVE

CANCEL
CONFIRM

8.6. Once all details are added, click the **CONFIRM** button.

**3.2 Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and UIN holders**
Help ?

Supplies made to Unregistered Persons +

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders -

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	11 - Sikkim	46,700.00	5,604.00

ADD
REMOVE

CANCEL
CONFIRM

8.7. You will be directed to the Form GSTR-3B landing page and the **3.2 Inter-State supplies** tile in Form GSTR-3B will reflect the total of taxable value and integrated tax as declared in the details table. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the Return filing process.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies	4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50	₹11,45,600.00	₹57,090.00	₹0.00
State/UT Tax	CESS		State/UT Tax	CESS
₹5,372.50	₹0.00		₹0.00	₹0.00

## Enter ITC Details in Section - 4. Eligible ITC

To provide details of eligible ITC claimed, perform the following steps:

9.1. Click the **4. Eligible ITC** tile.

<b>3.1 Tax on outward and reverse charge inward supplies</b> <table border="1"> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹1,87,774.00</td> <td>₹5,372.50</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹5,372.50</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹1,87,774.00	₹5,372.50	State/UT Tax	CESS	₹5,372.50	₹0.00	<b>3.2 Inter-state supplies</b> <table border="1"> <tr> <td>Taxable Value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹11,45,600.00</td> <td>₹1,29,794.00</td> </tr> </table>	Taxable Value	Integrated Tax	₹11,45,600.00	₹1,29,794.00	<b>4. Eligible ITC</b> <table border="1"> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹57,090.00</td> <td>₹0.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹57,090.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00
Integrated Tax	Central Tax																					
₹1,87,774.00	₹5,372.50																					
State/UT Tax	CESS																					
₹5,372.50	₹0.00																					
Taxable Value	Integrated Tax																					
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<b>5. Exempt, nil and Non GST inward supplies</b> <table border="1"> <tr> <td>Inter-state supplies</td> <td>Intra-state supplies</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Inter-state supplies	Intra-state supplies	₹0.00	₹0.00	<b>5.1 Interest and Late fee</b> <table border="1"> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹0.00</td> <td>₹600.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹600.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹0.00	₹600.00	State/UT Tax	CESS	₹600.00	₹0.00									
Inter-state supplies	Intra-state supplies																					
₹0.00	₹0.00																					
Integrated Tax	Central Tax																					
₹0.00	₹600.00																					
State/UT Tax	CESS																					
₹600.00	₹0.00																					

9.2. The details of ITC claimed/ ITC reversed in table 4A (1, 3, 4, 5) and 4B (2) are auto-drafted from Form GSTR-2B in Form GSTR-3B. In case you want to add/ modify the auto-drafted details, you can add/ modify the details if required. Click the **CONFIRM** button.

## 4. Eligible ITC

Help ?

Tables 4(A)(1), (3), (4), (5) and 4(B)(2) are auto-drafted based on the values in GSTR-2B.

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods	0.00			0.00
(2) Import of services	0.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	57,090.00	0.00	0.00	0.00
<b>(B) ITC Reversed</b>				
(1) As per Rule 42 & 43 of CGST/SGST rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>(C) Net ITC Available (A) - (B)</b>	57,090.00	0.00	0.00	0.00
<b>(D) Ineligible ITC</b>				
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

CANCEL

CONFIRM

**Note:**

- If the data entered by you is in upward variance (5%) with the auto-populated data in **table 4A**, then such fields will be highlighted in red color.
- If the data entered by you is in downward variance (0%) with the auto-populated data in **table 4B**, then such fields will be highlighted in red color.

A sample screenshot is added below for reference.

## 4. Eligible ITC

Help ?

ⓘ Tables 4(A)(1), (3), (4), (5) and 4(B)(2) are auto-drafted based on the values in GSTR-2B.



⚠ The information entered by you is at variance with the auto-populated data in table 4A. The input tax credit has been auto-populated on the basis of the GSTR-2B generated for you. Also, please note that any variance above 5% of the input tax credit is in contravention to Rule 36(4) of the CGST Rules, 2017. Kindly recheck and proceed.

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods	0.00			0.00
(2) Import of services	0.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	75,000.00	0.00	0.00	0.00
<b>(B) ITC Reversed</b>				
(1) As per Rule 42 & 43 of CGST/SGST rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>(C) Net ITC Available (A) - (B)</b>	75,000.00	0.00	0.00	0.00
<b>(D) Ineligible ITC</b>				
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

Your amount : ₹75,000.00 System computed : ₹57,090.00

CANCEL

CONFIRM

## 4. Eligible ITC

Integrated Tax	Central Tax
₹75,000.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

9.3. You will be directed to the Form GSTR-3B landing page and the **4. Eligible ITC** tile in Form GSTR-3B will reflect the total value of Integrated Tax, Central Tax, State/UT Tax and Cess net ITCs. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

<b>3.1 Tax on outward and reverse charge inward supplies</b>  <table> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹1,87,774.00</td> <td>₹5,372.50</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹5,372.50</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹1,87,774.00	₹5,372.50	State/UT Tax	CESS	₹5,372.50	₹0.00	<b>3.2 Inter-state supplies</b>  <table> <tr> <td>Taxable Value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹11,45,600.00</td> <td>₹1,29,794.00</td> </tr> </table>	Taxable Value	Integrated Tax	₹11,45,600.00	₹1,29,794.00	<b>4. Eligible ITC</b>  <table> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹57,090.00</td> <td>₹0.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹57,090.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00
Integrated Tax	Central Tax																					
₹1,87,774.00	₹5,372.50																					
State/UT Tax	CESS																					
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Taxable Value	Integrated Tax																					
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Integrated Tax	Central Tax																					
₹57,090.00	₹0.00																					
State/UT Tax	CESS																					
₹0.00	₹0.00																					
<b>5. Exempt, nil and Non GST inward supplies</b>  <table> <tr> <td>Inter-state supplies</td> <td>Intra-state supplies</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Inter-state supplies	Intra-state supplies	₹0.00	₹0.00	<b>5.1 Interest and Late fee</b>  <table> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹0.00</td> <td>₹600.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹600.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹0.00	₹600.00	State/UT Tax	CESS	₹600.00	₹0.00									
Inter-state supplies	Intra-state supplies																					
₹0.00	₹0.00																					
Integrated Tax	Central Tax																					
₹0.00	₹600.00																					
State/UT Tax	CESS																					
₹600.00	₹0.00																					

## Enter Details in Section - 5. Exempt, nil and Non GST inward supplies

To add values of exempt, Nil and Non GST inward supplies, perform the following steps:

10.1. Click the **5. Exempt, nil and Non GST inward supplies** tile.

<b>5. Exempt, nil and Non GST inward supplies</b>  <table> <tr> <td>Inter-state supplies</td> <td>Intra-state supplies</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Inter-state supplies	Intra-state supplies	₹0.00	₹0.00	<b>5.1 Interest and Late fee</b>  <table> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹0.00</td> <td>₹600.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹600.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹0.00	₹600.00	State/UT Tax	CESS	₹600.00	₹0.00
Inter-state supplies	Intra-state supplies												
₹0.00	₹0.00												
Integrated Tax	Central Tax												
₹0.00	₹600.00												
State/UT Tax	CESS												
₹600.00	₹0.00												

10.2. Enter the **Inter-state and Intra-state supplies** under respective Nature of Supplies head. Click the **CONFIRM** button.

5. Values of exempt, nil-rated and non-GST inward supplies Help ?

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	10,000.00	15,000.00
Non GST supply	7,500.00	5,000.00

CANCEL
CONFIRM

10.3. You will be directed to the Form GSTR-3B landing page and the **5. Exempt, nil and Non GST inward supplies** tile in Form GSTR-3B will reflect the total value of Inter-state and Intra-state supplies. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

**5. Exempt, nil and Non GST inward supplies**

Inter-state supplies	Intra-state supplies
₹17,500.00	₹20,000.00

**5.1 Interest and Late fee**

Integrated Tax	Central Tax
₹0.00	₹600.00
State/UT Tax	CESS
₹600.00	₹0.00

## Enter Details in Section - 5.1 Interest and Late Fee

To add details of the Interest and Late fee payable, perform the following steps:

11.1. Click the **5.1 Interest and Late Fee** tile.

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax
₹17,500.00	₹20,000.00	₹0.00	₹600.00
		State/UT Tax	CESS
		₹600.00	₹0.00

11.2. Select the checkbox for declaration in case you wish to declare any interest liabilities. Enter the **Integrated Tax**, **Central Tax**, **State/UT Tax** and **Cess** under Interest and Late fee heads. The late fee would be system computed based on the number of days elapsed after the due date of filing. Click the **CONFIRM** button.

Dashboard > Returns > GSTR-3B > Interest and Late Fee English

### 5.1 Interest & late fee payable Help ?

*Declare interest payable on tax liabilities on supplies attracting reverse charge as well as other than reverse charge*

☒ Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	0.00	0.00	0.00	0.00
Late Fees		600.00	600.00	

**CANCEL** **CONFIRM**

11.3. You will be directed to the Form GSTR-3B landing page and the **5.1 Interest and Late Fee** tile in Form GSTR-3B total value of Integrated Tax, Central Tax, State/UT Tax and Cess. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.



## 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹17,500.00	₹20,000.00

## 5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹600.00
State/UT Tax	CESS
₹600.00	₹0.00

12. Once all details are added, click the **SAVE GSTR3B** button at the bottom of the page to save the Form GSTR-3B details.

## GSTR-3B - Monthly Return

Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK	Legal Name - Adaequare New Info Pvt Ltd	Status - Not Filed
FY - 2020-21	Return Period - January	Due Date - 20/02/2021

## Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

✔ You have unsaved changes, Please click on SAVE GSTR3B below to save the data.

[Click here](#) for system generated summary status for GSTR-3B.

[Help Manual](#)

## 3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

## 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

## 4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

## 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹17,500.00	₹20,000.00

## 5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹600.00
State/UT Tax	CESS
₹600.00	₹0.00

## Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

A success message is displayed on the top of the page that the last save request has been processed successfully. The taxpayer is advised to save if he wants to exit after partially entering the data anytime while filing Form GSTR-3B.

## Preview Draft Form GSTR-3B

13. Scroll down the page and click the **PREVIEW DRAFT GSTR-3B** button to view the summary page of Form GSTR-3B for your review. This button will download the draft Summary page of your Form GSTR-3B for your review. It is recommended that you download this Summary page and review the entries made in different sections with patience before proceeding with the payment. The PDF file generated would bear watermark of draft as the liabilities are yet to be offset.

Dashboard > Returns > GSTR-3B
English

GSTR-3B - Monthly Return
Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK
Legal Name - Adaequare New Info Pvt Ltd
Status - Not Filed
FY - 2020-21
Return Period - January
Due Date - 20/02/2021

### Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

GSTR3B details saved successfully.

Click here for system generated summary status for GSTR-3B.
Help Manual

#### 3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

#### 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

#### 4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

#### 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹17,500.00	₹20,000.00

#### 5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹600.00
State/UT Tax	CESS
₹600.00	₹0.00

### Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK
SYSTEM GENERATED GSTR-3B
SAVE GSTR3B
PREVIEW DRAFT GSTR-3B
PROCEED TO PAYMENT

14. The PDF is displayed.

## Form GSTR-3B

[See rule 61(5)]

Year	2020-21
Period	January

1. GSTIN	29ABACD1191FAZK
2(a). Legal name of the registered person	Adaequare New Info Pvt Ltd
2(b). Trade name, if any	GSTN
2(c). ARN	
2(d). Date of ARN	

### 3.1 Details of Outward supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	1340100.00	138734.00	5372.50	5372.50	0.00
(b) Outward taxable supplies (zero rated)	320300.00	49040.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	278900.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	34900.00	-	-	-	-

### 3.2 Out of supplies made in 3.1 (a) above, details of inter-state supplies made

Nature of Supplies	Total Taxable Value (₹)	Integrated Tax (₹)
Supplies made to Unregistered Persons	1011900.00	119840.00
Supplies made to Composition Taxable Persons	87000.00	4350.00
Supplies made to UIN holders	46700.00	5604.00

### 4. Eligible ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
<b>A. ITC Available (whether in full or part)</b>				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	57090.00	0.00	0.00	0.00
<b>B. ITC Reversed</b>				
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>C. Net ITC available (A-B)</b>	57090.00	0.00	0.00	0.00
<b>D. Ineligible ITC</b>	0.00	0.00	0.00	0.00
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

**5 Values of exempt, nil-rated and non-GST inward supplies**

Nature of Supplies	Inter- State supplies (₹)	Intra- State supplies (₹)
From a supplier under composition scheme, Exempt, Nil rated supply	10000.00	15000.00
Non GST supply	7500.00	5000.00

**5.1 Interest and Late fee**

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Interest	0.00	0.00	0.00	0.00
Late fee	-	600.00	600.00	-

**6.1 Payment of tax**

Description	Total Tax Payable (₹)	Tax paid through ITC (₹)				Tax paid in cash (₹)	Interest paid in cash (₹)	Late fee paid in cash (₹)
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than reverse charge								
Integrated Tax	187774.00	0.00	0.00	0.00	-	0.00	0.00	-
Central Tax	5372.50	0.00	0.00	-	-	0.00	0.00	0.00
State/UT Tax	5372.50	0.00	-	0.00	-	0.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated Tax	0.00	-	-	-	-	0.00	-	-
Central Tax	0.00	-	-	-	-	0.00	-	-
State/UT Tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

**Enter Payment Details in Section - 6.1 Payment of Tax**

To pay the taxes and offset the liability, perform the following steps:

15. Click the **PROCEED TO PAYMENT** button.

Dashboard > Returns > GSTR-3B
English

GSTR-3B - Monthly Return
Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK
Legal Name - Adaequare New Info Pvt Ltd
Status - Not Filed
FY - 2020-21
Return Period - January
Due Date - 20/02/2021

### Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

[Click here](#) for system generated summary status for GSTR-3B. [Help Manual](#)

#### 3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

#### 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

#### 4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

#### 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹17,500.00	₹20,000.00

#### 5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹600.00
State/UT Tax	CESS
₹600.00	₹0.00

### Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

**Note:** In case you are a Quarterly return filer, you can view the payments made during the quarter using the PAYMENT MADE IN QUARTER button.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Rev Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	11,22,299	0	0	0		11,22,299.00	
Central Tax	357	0	0			357.00	
State/UT Tax	357	0		0		357.00	
CESS	21,61,600				0	21,61,600.00	

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

PAYMENT MADE IN QUARTER

BACK

PREVIEW DRAFT GSTR-3B

Clicking the **PAYMENT MADE IN QUARTER** button displays the payment details in the following format.

Tax Period	Reference Number	Type of Challan	Date of Deposit	Time of Deposit	Tax Amount (Rs.)			
					Integrated Tax (Rs.)	Central Tax (Rs.)	State/UT Tax (Rs.)	CESS (Rs.)
Apr 20	21033600000002	35% challan	23/03/2021	11:14:38	1,202.00	813.00	813.00	1,202.00
Apr 20	21033600000004	Self Assessed	23/03/2021	11:19:07	2.00	2.00	0.00	0.00
May 20	21033600000003	35% challan	23/03/2021	11:17:38	1,202.00	813.00	813.00	1,202.00
May 20	21033600000005	Self Assessed	23/03/2021	11:22:07	2.00	2.00	0.00	0.00
Total amount paid (Rs.)					2,408.00	1,630.00	1,626.00	2,404.00

16. The cash available as on date and ITC available (considering ITC of current tax period) are shown in below table.

Dashboard > Returns > GSTR-3B > Payment of tax English

## 6.1 Payment of tax Help ?

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

Description	Cash Ledger Balance					Credit Ledger Balance	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)
<b>Tax</b>	11,97,08,687.00	11,99,59,738.00	11,99,59,735.00	52,72,708.00	36,49,00,868.00	57,090.00	
<b>Interest</b>	50,00,000.00	50,00,000.00	50,00,000.00	50,00,000.00	2,00,00,000.00		
<b>Late Fees</b>		1,860.00	1,860.00		3,720.00		

16.1. Use the scroll bar to move to the right to view the Credit Ledger Balance.

Dashboard > Returns > GSTR-3B > Payment of tax English

## 6.1 Payment of tax Help ?

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

		Credit Ledger Balance(including current month's credit)				
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
52,72,708.00	36,49,00,868.00	57,090.00	0.00	0.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

17. Please provide the amount of credit to be utilized from the respective available credit heads to pay off the liabilities, so as the cash.

**Note:**

- System auto-populates "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.
- Tax liabilities as declared in the return along with the credits gets updated in the ledgers and reflected in the "Tax payable" column of the payment section. Credits get updated in the credit ledger and the updated balance is available and can be seen while hovering on the said headings of credit in the payment section.

**Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities**



If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is utilized from the Electronic Cash Ledger and additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that additional cash directly by clicking on the [CREATE CHALLAN](#) button.

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	₹8,00,000	₹3,78,775	₹0	₹0		₹4,21,225.00	
Central Tax	₹6,00,000	₹0	₹88,887			₹5,11,113.00	
State/UT Tax	₹6,00,000	₹0		₹88,887		₹5,11,113.00	
CESS	₹0				₹0	₹0.00	

[BACK](#)
[PREVIEW DRAFT GSTR-3B](#)
[CREATE CHALLAN](#)
[MAKE PAYMENT/POST CREDIT TO LEDGER](#)
[PROCEED TO FILE](#)

17.1. Use the scroll bar to move to the right to view the additional cash required for paying liability.

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
₹0	₹0	₹0			₹49,400.00	₹3,71,825.00
₹0	₹0	₹0	₹0	₹0	₹50,600.00	₹4,60,513.00
₹0	₹0	₹0	₹0	₹0	₹50,600.00	₹4,60,513.00
₹0	₹0	₹0			₹0.00	₹0.00

BACK

PREVIEW DRAFT GSTR-3B

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

### Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

If available cash balance in Electronic Cash Ledger is more than the amount required to offset the liabilities, no additional cash is required for paying liability and zero amount is being reflected in the last column of the Table (Addition cash required). You can click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button to pay off the liabilities.

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
0	0	0			1,30,684.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0			0.00	0.00

BACK

PREVIEW DRAFT GSTR-3B

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

### Scenario 3: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities, but due to ITC utilization principle, you cannot offset the liabilities

If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities, but due to ITC utilization principle, you cannot offset the liabilities. In that case, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that additional cash directly by clicking on the [CREATE CHALLAN](#) button.

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	₹1,000	₹1,000	₹0	₹0		₹0.00	
Central Tax	₹500	₹0	₹500			₹0.00	
State/UT Tax	₹500	₹0		₹500		₹0.00	
CESS	₹0				₹0	₹0.00	

Available balance is 3,77,775.00

BACK

PREVIEW DRAFT GSTR-3B

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

17.1. Use the scroll bar to move to the right to view the additional cash required for paying liability.

**i** The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization. ✕

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
₹0	₹1,000	₹1,000			₹0.00	₹1,000.00
₹0	₹500	₹500	₹0	₹0	₹0.00	₹500.00
₹0	₹500	₹500	₹0	₹0	₹0.00	₹500.00
₹0	₹0	₹0			₹0.00	₹0.00

BACK
PREVIEW DRAFT GSTR-3B
CREATE CHALLAN
MAKE PAYMENT/POST CREDIT TO LEDGER
PROCEED TO FILE

18. Click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button to pay off the liabilities or to claim credit in case of no liabilities.

**Note:**

- In case, you want to make changes to any details in any of the sections in the previous page, you can go back to the previous page and make the changes after clicking the **BACK** button. Once you click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button and pay off the liabilities, you cannot go back and make any changes to the Form GSTR-3B.
- On click of **MAKE PAYMENT/POST CREDIT TO LEDGER** button, GST Portal will check the available Cash ledger balance.
- Once you click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button and pay off the liabilities, you cannot make any changes to the Form GSTR-3B.
- You can click the **PREVIEW DRAFT GSTR-3B** button to view the summary page of Form GSTR-3B for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections with patience before making payments.

## 6.1 Payment of tax

Help ?

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

		Credit Ledger Balance(including current month's credit)				
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
52,72,708.00	36,49,00,868.00	57,090.00	0.00	0.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
0	0	0			1,30,684.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0			0.00	0.00

BACK

PREVIEW DRAFT GSTR-3B

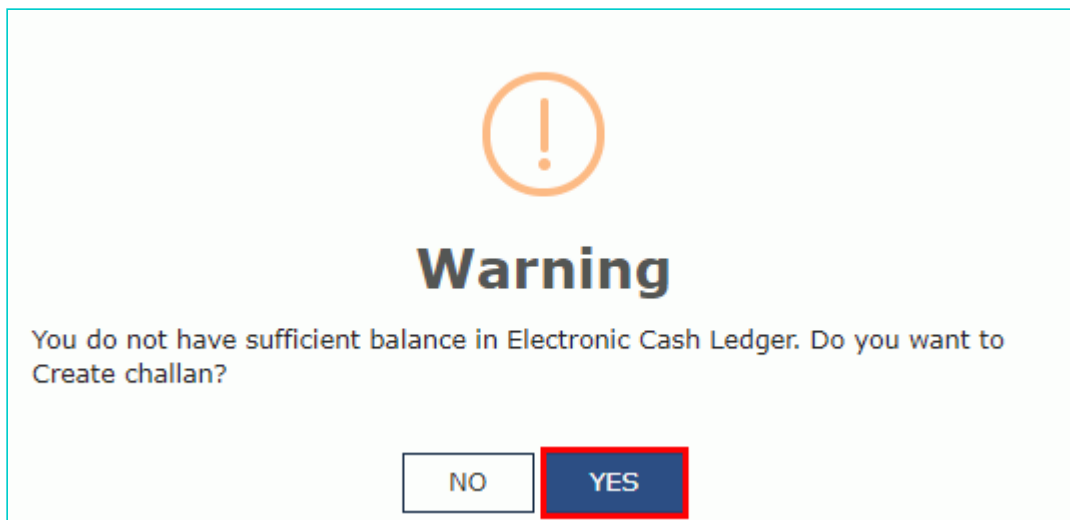
CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

## Create Challan

19. In case of insufficient balance, "You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?" pop-up message is displayed. Click the **YES** button.



20. The **Create Challan** page is displayed.

**Note:** In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit the amount.

21. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS. Click the **GENERATE CHALLAN** button. The Challan is generated.

**Note:**

**In case of Net Banking:** You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

**In case of Over the Counter:**

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

**In case of NEFT/ RTGS:**

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

## Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	60513	500		0		61,013
IGST(0008)	71825	1000				72,825
CESS(0009)	0	0				0
Delhi SGST(0006)	60513	500		0		61,013
<b>Total Challan Amount:</b>		<b>₹ 1,94,851 /-</b>				
<b>Total Challan Amount (In Words):</b>		<b>Rupees One Lakhs Ninety-Four Thousand Eight hundred Fifty-One Only</b>				

## Payment Modes •

☐ E-Payment

☐ Over The Counter

☒ NEFT/RTGS

GENERATE CHALLAN

22. Once the payment is done, a confirmation message is displayed. Click the **YES** button.



## Warning

WARNING: You are about to agree to credit claim and utilization, as indicated. Relevant amounts will be deducted from Electronic Cash and Credit ledgers and accordingly liability will be reduced. Also, amount of credit claimed will be credited to Electronic Credit ledger. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO

YES

## File GSTR-3B

23. Click the **PROCEED TO FILE** button.



## 6.1 Payment of tax

Help ?

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

		Credit Ledger Balance(including current month's credit)				
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
52,72,708.00	36,49,00,868.00	57,090.00	0.00	0.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Additional cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
0	0	0			1,30,684.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0			0.00	0.00

BACK

PREVIEW DRAFT GSTR-3B

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

24. Select the checkbox for declaration. From the **Authorised Signatory** drop-down list, select the authorized signatory. Click the **FILE GSTR-3B WITH DSC** or **FILE GSTR-3B WITH EVC** button.

Dashboard &gt; Returns &gt; GSTR-3B &gt; Filing of Tax

English

☒ I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory \*

ANGAD ARORA

BACK


PREVIEW DRAFT GSTR-3B

FILE GSTR-3B WITH EVC

FILE GSTR-3B WITH DSC

**24.1. FILE GSTR-3B WITH DSC:**

- a. Click the **PROCEED** button.



## Warning

You are about to file GSTR-3B. Would you like to proceed?

- b. Select the certificate and click the **SIGN** button.

**24.2. FILE GSTR-3B WITH EVC:**

- a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

### Validate One Time Password (OTP)

One-Time Password (OTP) has been sent to your registered email ID axc@gmail.com and mobile no. 12xxxxxx90. OTP is Valid Till 17:48

Enter One Time Password (OTP)

If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.

25. The success message is displayed. Click the **OK** button.



## Filing Successful

GSTR-3B of GSTIN **29ABACD1191FAZK** for the period **January - 2021** has been successfully filed on **16/02/2021 at 17:39**.

The Acknowledgment Reference Number: is **AA290121000069S**.

The GSTR-3B can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed return.

This message is sent to your registered Email ID and Mobile Number.

OK

26. The status of Form GSTR-3B is changed to Filed.

## Download Filed Return

27. Click the **DOWNLOAD FILED GSTR-3B** button to download the filed return.

Dashboard > Returns > GSTR-3B > Filing of Tax English

☒ I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory \*

ANGAD ARORA

BACK **DOWNLOAD FILED GSTR-3B** FILE GSTR-3B WITH EVC FILE GSTR-3B WITH DSC

The PDF file generated would now bear watermark of final Form GSTR-3B.

## View Return Status

28. Click the **Back** button.

29. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to view the return from the drop-down list.

30. Click the **SEARCH** button.

Dashboard > Returns English

File Returns

Financial Year Indicates Mandatory Fields

Period Indicates Mandatory Fields

2020-21 ▼

January ▼

SEARCH

31. Status of the Form GSTR-3B return changes to "Filed". You can click the **VIEW GSRT3B** button to view the Form GSTR-3B return.

<div>Details of outward supplies of goods or services GSTR1</div> <div>Status- <b>Filed</b></div> <div>VIEW</div> <div>DOWNLOAD</div>	<div>Auto Drafted details (For view only) GSTR2A</div> <div>VIEW</div> <div>DOWNLOAD</div>	<div>Auto - drafted ITC Statement for the month GSTR2B</div> <div>VIEW</div> <div>DOWNLOAD</div>
<div>Monthly Return GSTR-3B</div> <div>Status- <b>Filed</b></div> <div>VIEW GSTR3B</div> <div>DOWNLOAD</div>		